



STATE BOARD OF EQUALIZATION

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April 23, 1980

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Second District, San Diego

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Third District, San Rafael

RICHARD NEVINS  
Fourth District, Pasadena

KENNETH CORY  
Controller, Sacramento

DOUGLAS D. BELL  
Executive Secretary

No. 80/67

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 8

In compliance with your Legislative Committee's proposal that you be informed of the various property tax bills and amendments being proposed by the State Legislature, we submit to you those measures introduced or amended recently that have reached our office.

We are including only those bills or constitutional amendments that we feel are of importance to you as an assessor. Bills concerning the functions of the tax collector, auditor, and other county or special district officials will usually be excluded.

The format used to summarize the legislative bills will include a brief analysis of the bill, action taken, date, and sections affected. Bills will be arranged by "general topic." An \* following the bill number indicates an amended version of a previously reviewed bill.

The following bill has been signed by the Governor since our last Summary of Proposed Legislation letter:

AB 1973 - Knox - Chapter 60, Statutes of 1980  
Unsecured roll tax rates

Copies of bills and amendments introduced may be obtained by placing orders with the Legislative Bill Room (State Capitol, Room 1149, Sacramento, 95814).

Sincerely,

*Verne Walton*  
Verne Walton, Chief  
Assessment Standards Division

VW:sk  
Enclosures

ACA 61\*

Author: Assemblyman Wyman, et al.

Action: Amended in Assembly

Date: April 9, 1980

Affected Reference: Adds Subdivision (c) to Section 2 of Article XIII A of the Constitution

This bill would alter the Constitution to permit the Legislature to exclude active solar energy systems from the term "newly constructed" for purposes of reappraisal pursuant to the existing Constitution.

AB 2796\*

Author: Assemblyman Lockyer

Action: Amended in Assembly

Date: April 10, 1980

Affected Reference: Adds Section 27424 to the Government Code and adds Part 2 to the Revenue and Taxation Code - Urgency Statute

This bill would tax producers of oil and gas at 3.12 percent of gross market value, as defined, in lieu of ad valorem property taxes.

ACA 83\*

Author: Assemblyman Lockyer

Action: Amended in Assembly

Date: April 10, 1980

Affected Reference: Adds Section 2.5 to Article XIII of the Constitution

This measure would authorize the Legislature to provide for a yield tax system for taxing minerals, including but not limited to oil, gas, and other hydrocarbons, in lieu of property taxation based on the gross market value of the mineral at extraction. A yield tax rate on oil and gas properties shall not exceed 3.12 percent.

SB 1422\*

Author: Senator Presley

Action: Amended in Senate

Date: April 16, 1980

Affected Reference: Amends various sections of various codes - Urgency Statute

This bill would revise Chapters 1160 and 1180 of the 1979 Statutes that provided for a system of property taxation to be applied to certain mobilehomes. This bill would provide for the assessment and taxation of certain mobilehomes in the same manner as conventional homes.

AB 2481\*

Author: Assemblyman Hannigan

Action: Amended in Assembly

Date: April 16, 1980

Affected Reference: Amends Sections 51220, 51231, and 51238 and adds Section 51282.6 to the Government Code

AB 2481 (Continued)

This bill would include the construction of housing for agricultural laborers within the meaning of compatible uses of land for such purposes.

SB 164\*

Author: Senator Maddy

Action: Amended in Assembly

Date: April 15, 1980

Affected Reference: Amends Section 423.7 of the Revenue and Taxation Code - Urgency Statute

This bill would provide that unless a party to an instrument which creates the enforceable restriction expressly prohibits such a valuation, the valuation resulting from using the current per-acre value of lands sold within the same county shall not exceed the valuation that would have resulted by calculation under Section 110.1 of the Revenue and Taxation Code, as though such property was not subject to an enforceable restriction in the base year.

SB 1299\*

Author: Senator Johnson

Action: Enrolled

Date: April 10, 1980

Affected Reference: Adds Section 25376, 37361.1, and 53073 to the Government Code

This bill would permit a city, county, or public district, upon such terms and conditions as its governing body determines to be in the public interest, to convey to an historical society or association, as defined, surplus real property, together with any building thereon, which is of general historical interest. The bill would require such conveyance to contain specified conditions.

SB 1640\*

Author: Senator Speraw

Action: Amended in Senate

Date: April 15, 1980

Affected Reference: Adds Section 2188.7 to the Revenue and Taxation Code

This bill would provide that whenever a community apartment project or cooperative housing corporation requests a separate assessment, the assessor shall separately assess the individual interests held by the tenants of the project or the shareholders of the corporation if certain conditions are met.

SB 1687\*

Author: Senator Maddy, et al.

Action: Amended in Senate

Date: April 15, 1980

Affected Reference: Adds Sections 235, 17052.8, and 23607 to the  
Revenue and Taxation Code - Urgency Statute

This bill would exempt from property taxation solar pumping systems which are personal property used in agricultural irrigation. Such exemption shall be operative from the lien date 1982, to and including the lien date in 1985.

AB 3035\*

Author: Assemblyman Wyman

Action: Amended in Assembly

Date: April 15, 1980

Affected Reference: Adds Section 408.5 to the Revenue and Taxation Code

This bill would make a number of changes in the requirements to be met before a property could lawfully be divided. It would also provide that the assessor shall not assign an assessor's parcel number and shall not separately assess a property created by division of a larger parcel until clearance to do so is received from the involved planning agency.

SB 1414\*

Author: Senator Keene, et al.

Action: Amended in Senate

Date: April 15, 1980

Affected Reference: Amends Sections 155.20, 2612, and 2621 of the  
Revenue and Taxation Code and amends Section 2 of  
Chapter 49 of the Statutes of 1979

This bill would permit a board of supervisors to exempt all real property of less than \$1,500 full value from property taxes where tax revenues are less than the costs of assessing and collecting such tax. This bill would also extend such permissible exemption to personal property.

AB 2544\*

Author: Assemblyman Mello

Action: Amended in Assembly

Date: April 14, 1980

Affected Reference: Amends Section 27423 of the Government Code

This bill would provide a procedure by which the board of supervisors of a county for which the Controller has certified a revenue guarantee of less than \$\_\_\_\_\_ but which has zoned parcels as a timber-land preserve zone could apply to the State Board of Equalization for a recomputation of the revenue guarantee.

ACA 38

Author: Assemblyman Knox

Action: Amended in Assembly

Date: April 14, 1980

Affected Reference: Amends Sections 11 and 16 of Article XIII of the Constitution

This measure would authorize the Legislature to establish a state tax court to adjudicate cases arising under the taxing statutes of this state and to equalize the valuation of taxable property in the counties for purpose of equalization.

SCA 26\*

Author: Senator Craven

Action: Amended in Assembly

Date: April 14, 1980

Affected Reference: Amends Section 1 of Article XIII A of the Constitution

This measure would provide an exception from the property tax limitation for the principal, interest, and redemption charges on indebtedness for the acquisition of real property, the improvements thereon, the acquisition of tangible personal property necessary to the use of such real property, or contracts for water supply, approved by 2/3 of the voters voting on the proposition on and after July 1, 1978.

SB 1736

Author: Senator Sieroty

Action: Amended in Senate

Date: April 8, 1980

Affected Reference: Amends various sections of the Business and Professions Code

This bill would bring "time-share estates" and "time-share uses" under regulation of the Commissioner of Real Estate by defining them as subdivisions of real property. It would include an appropriation for mandated cost incurred in the first year pursuant to Section 2230 of the Revenue and Taxation Code.